

TABLE XVII—SUMMARY OF COST OF MONEY COMPUTATION ON FACILITIES CAPITAL—Continued  
[Cost of money included in total cost input—regular method]

Allocation base	Allocated to contract, table VIII	Computation using regular facilities, capital cost of money factor, table XV	Amount
Manufacturing labor .....	1,210,000	.18	217,800
Technical computer time .....	<sup>1</sup> 280	15.57895	4,362
Cost of money related to overheads .....			236,365
Cost of money above to be included in cost input .....	236,365		
Cost input, table VIII .....	5,369,000		
Cost input including cost of money .....	5,605,365	.00096	5,381
Total cost of money on facilities capital .....			241,674

<sup>1</sup> Hours.

TABLE XVIII—SUMMARY OF COST OF MONEY COMPUTATION ON FACILITIES CAPITAL  
[Cost of money included in total cost input—alternative method]

Allocation base	Allocated to contract, table VIII	Computation using alternative facilities, capital cost of money factor, table XVI	Amount
Engineering labor .....	\$330,000	0.0128	\$4,224
Manufacturing labor .....	1,210,000	.12	145,200
Cost of money related to overheads .....			149,424
Cost of money above to be included in cost input .....	149,424		
Cost input, table VIII .....	5,369,000		
Cost input including cost of money .....	5,518,424	.00841	46,410
Total cost of money on facilities capital .....	5,518,424		195,834

[57 FR 14153, Apr. 17, 1992; 57 FR 34081, 34167, Aug. 3, 1992]

**9904.415 Accounting for the cost of deferred compensation.**

**9904.415-10 [Reserved]**

**9904.415-20 Purpose.**

(a) The purpose of this Standard 9904.415 is to provide criteria for the measurement of the cost of deferred compensation and the assignment of such cost to cost accounting periods. The application of these criteria should increase the probability that the cost of deferred compensation is allocated to cost objectives in a uniform and consistent manner.

(b) This Standard is applicable to the cost of all deferred compensation except the following which are covered in other Cost Accounting Standards:

(1) The cost for compensated personal absence, and

(2) The cost for pension plans that do not meet the definition of an Employee Stock Ownership Plan (ESOP).

[73 FR 23964, May 1, 2008]

**9904.415-30 Definitions.**

(a) The following are definitions of terms which are prominent in this Standard 9904.415. Other terms defined elsewhere in this Chapter 99 shall have the meanings ascribed to them in those definitions unless paragraph (b) of this section requires otherwise.

(1) *Deferred compensation* means an award made by an employer to compensate an employee in a future cost accounting period or periods for services rendered in one or more cost accounting periods prior to the date of the receipt of compensation by the employee. This definition shall not include the amount of year end accruals for salaries, wages, or bonuses that are to be paid within a reasonable period of